

sales of any apothecaries, confectioners, eating-houses, telephones, or retail dealers, shall not exceed one thousand dollars; such persons shall not be required to take out license.

This act does not extend to the sale of goods made and sold by the manufacturer at the manufacturing or place where the same is made; to wine-sellers who sell, at the place where the same is made, wine of their own growth; to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients; nor to apothecaries, to wines or spirituous liquors, which they use in the preparation or making up of medicines for sick, lame, or diseased persons only.

This act does not authorize the commencement or continuation of any trade, business, occupation, or employment therein mentioned, within any State or Territory of the United States, in which it is or shall be specifically prohibited by the laws thereof.

MANUFACTURES, ARTICLES AND PRODUCTS.

SPECIFIC AND AD VALOREM DUTY.

§ 66 and following provide that on and after May 1, 1862, every individual, firm, association or corporation, shall comply with the following requirements:

Seal on the successor, under oath, places of business, or on manufactured articles, proposed market for it, or generally the quality or kind to be manufactured.

First day of each month after May, make return of products and sales, according to forms to be prescribed.

Pay now all the duties levied under this act. If payment is delayed, after demand made, duties to be levied and collected from goods; such levy to be a lien on the goods wherever found. This lien may be enforced by distraint.

Exception.—Where price of advertising is fixed by law, the duty may be added thereto.

Penalties.—Neglecting for 30 days to pay duties, additional five per cent on the amount due; in case of fraud or evasion, \$10 for each passenger not accounted for, or \$1,000 fine, as Courts may decree.

Exception.—Duties not to be paid on passengers carried free.

Railroad companies may add these duties to their regular rates of fare.

RAILROAD BONDS.

Bonds bearing interest pay three per cent on the whole amount of interest or coupons. Companies are required to deduct this amount from future payments, reciprocating for the same. Returns and payments monthly, as in other cases.

Penalties.—For neglect to make returns and payments, \$500 fine. In case of default, collection to be enforced under the provisions of this act.

BANKS AND SAVINGS INSTITUTIONS, AND INSURANCE COMPANIES.

On all dividends or sums due or paid as earnings or profits, three per cent. Returns to be made semi-annually, under oath. Penalty the same as in case of railroads, &c.

ADVERTISEMENTS.

Newspapers, magazines, reviews, or any publication issued periodically, five per cent on gross receipts for matter for printing which pay is received. Returns to be made, and duties paid monthly.

Penalties.—Neglecting payment for 30 days adds 5 per cent to amount due. Defrauding or attempting to defraud the revenue, \$500 fine for each offense or sum.

Exception.—Where price of advertising is fixed by law, the duty may be added thereto.

INCOME DUTY.

Sections 49, 50, and 51 of the Act of Aug. 5, 1861, are repealed, and it is enacted that upon the annual gains, profits, or income of every person residing in the United States, whether derived from any kind of property, rents, interest, dividends, salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, except as hereinafter mentioned, if such annual gains, profits, or income exceeds the sum of \$600, there shall be made, on the amount of such annual gains, profits, or income over and above the said sum of \$600; and upon the annual gains, profits, or income, rents and dividends accruing upon any property, securities, and stocks owned in the United States by any citizen of the United States residing abroad, except as hereinbefore mentioned, and not in the employment of the Government of the United States, there shall be levied, collected, and paid a duty of five per centum.

In estimating income, all lawful national, State, and local taxes shall be first deducted. Also, there shall be deducted payments made by the United States as salary or compensation for services (including Congressmen), and, in general terms, all income, such as stocks and bonds, which is elsewhere taxed.

This income duty is to be levied for the year preceding May 1, 1862, and for each year thereafter.

Subject to comply with these provisions will not only be liable for seizure and sale, but the offending party shall be liable to a fine of \$500.

When no duty has been made of goods not paying duty, the person may estimate the amount of such unknown duties as if the goods were on hand.

Articles made and not for sale, but for the maker's own consumption, and all sales (except liquor and tobacco) where the annual product is no more than \$600, are exempt from duty.

The sum of goods subject to taxation shall be estimated by actual sales, or, where removed for consumption, by the average market value during the time the duties accrued.

SCHEDULE OF DUTIES.

Candles (value 12 cents), per pound, 5 mills; Candles (value over 12 cents), per pound, 1 cent; Lamp wick, standard, flamed, oil, 1 cent; Candles, vegetable and animal, not otherwise provided for, per pound.

Roll of alcohol and turpentine, per gal., 5 cents; Candles, oil, per gal., 5 cents;

Candles, refined, per lb., 10 cents;

Spirits, rectified, per lb., 10 cents;

Vaseline, 1 cent; 5 cents;

Coffee ground, or its substitute, per pound, 1 cent; Pepper, cloves and ginger, ground, per pound, 1 cent;

Sugar, refined, 2 cents per pound;

Chocolates, except every 3 cents per pound;

Chocolate and cocoas, prepared, 1 cent per pound;

Salt, made of common salt, ship, vessel, or steamer, does not exceed 1 cent;

Tea, manufactured, 3 cents per pound;

Tobacco, manufactured, not including snuff, cigars, or prepared smoking tobacco, 5 cents per pound;

Snuff, or tobacco of all descriptions, 5 cents per pound;

Cigars, \$5 per 1,000, 10 cents per pound;

Cigars, over \$5 per 1,000, 20 cents per pound;

Gum, chewing, 1 cent per pound;

Opium, 1 cent per pound;

Whale-oil, dry or ground in oil, 25 cents per 100 pounds;

Oxide of zinc, 50 cents per 100 pounds;

Salpines, 1 cent per pound;

Powder, gun, 1 cent per pound;

Gunpowder, 1 cent per pound;